



Departmental Business Plan and Outlook

Department Name: Property Appraisal

**Fiscal Years:
2003 - 2004
&
2004 - 2005**

Plan Date: November 17, 2003

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Goals:

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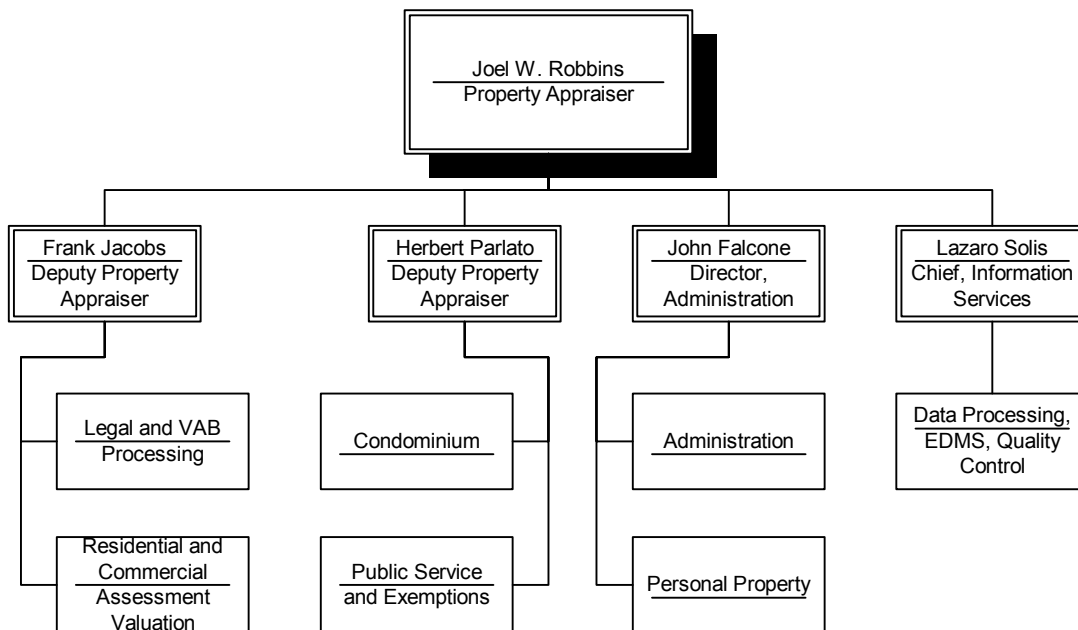
APPENDIX

EXECUTIVE SUMMARY

Department Description:

Property assessment administration is a complex and technical profession vital to the financial health of local government. The Property Appraisal Department is responsible for administering the ad valorem tax system, and our chief task is the identification and appraisal of all real and personal property in Miami-Dade County.

The Property Appraisal Department is comprised of six divisions: Real Estate, Personal Property, Information Services, Administration, Public Service and Exemptions, and Condominium.



Major Accomplishments or Anticipated Milestones

- The major goal of the Property Appraisal Department is submit a certified tax roll to the Department of Revenue, by the July 1 deadline. To accomplish this goal requires the different divisions of the department to complete the field and analysis activities for real and personal property assessment cycle by a set deadline of June 15.
- The Department implemented the Clerk of the Courts recording system that replaced approximately 100,000-paper deeds. The increase in productivity will be monitored and measured during the 2004-assessment roll cycle.

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- An Electronic Document Management System (EDMS) was developed using the County's adopted standard, Identitech's FYI system. This system was implemented to aid the department in meeting its statutory requirements for Value Adjustment Board (VAB) hearings document submissions and responses.
- The department introduced digital cameras into its field operations and made the images available on its desktop PC's. These images help the staff during valuation of properties as well as preparing for VAB hearings.
- The department automated the process of creating the assessment recapitulation reports required for roll approval. This new process has reduced the time in preparation by more than 50% as well as increasing the accuracy and efficiency of the report.
- The Homestead Investigation staff recaptured \$7 million in revenue for the 2003 assessment roll.
- The mail-in application process resulted in 53,000 of 80,000 homestead exemption applications being received by mail, offering a convenience to the property owners.
- For the 2003-04 and 2004-05 fiscal years, the department will be focusing on the new Computer Aided Mass Appraisal (CAMA) System. The CAMA project is in the final phase of contract negotiations. The contract is expected to go before the BCC in either February or March.

Signature
Department Director

INTRODUCTION

Department Purpose/Mission Statement

Adopted February 22, 1991

The legal and constitutional purpose of the Property Appraisal Department is to equitably assess all real and personal property in Miami-Dade County at its fair market value in full compliance with Florida Statutes and Department of Revenue Rules and Regulations.

In accordance with this mandate we, the employees of the Miami-Dade County Property Appraiser's office, resolve to:

- Recognize the individual worth and intrinsic value of our fellow workers and the public we serve.
- Earn the respect of others by appreciating and respecting individual differences and beliefs and by exercising sensitivity, tolerance, and courtesy.
- Create a work climate that encourages personal growth and development as well as fostering productive teamwork amongst work groups and the department as a whole.
- Serve the public and other public and private agencies in an efficient, courteous, and professional manner.
- Maintain the highest standards of conduct through recognition of the importance of communication and an environment that rewards hard work, integrity, and honesty.

Department Description

The **primary tasks** performed in the Property Appraisal Department to complete an assessment roll are:

- Locating and identifying all taxable property in Miami-Dade County.
- Making an inventory of the quantity, quality, and important characteristics of all taxable property.
- Estimating the value of each taxable property.
- Determining the extent of taxability of each property.
- Calculating the assessed value of each property.
- Applying all qualified exemptions to the assessment roll.
- Preparing and certifying the assessment roll of the entire jurisdiction.
- Notifying owners of the assessed value of their properties.
- Defending value estimates and valuation methods during appeals by taxpayers.

Significant events affecting the department consist of:

- Emerging legal issues surrounding the Homestead Exemption Amendment 10 cap on assessed value.
- Calculations and application of the Granny Flat legislation.
- Printing, housing, and mailing of the True In Millage notification and other forms previously supplied by the Department of Revenue.
- Revamping of Personal Property Cutout process.
- Preparation and training for the implementation of the Computer Aided Mass Appraisal (CAMA) system.
- Using digital cameras instead of Polaroid Cameras during assessment field inspection cycle.

- Scanning of Personal Property tax returns and Homestead Exemption application into the Property Appraiser's Electronic Document Management System (PA-EDMS).
- Implementation of the electronic transfer of key documentation from Clerk of the Courts (COC)

New services or programs anticipated

- Implementation of the CAMA system. The Department will be focusing on the following elements of this project:
 - ◇ Data Conversion
 - ◇ Testing
 - ◇ Business Process Re-engineering
 - ◇ Training
- Development and implementation of a production monitoring system for the COC document transfer procedure.
- Additional programming for the department's mainframe application will be needed to implement the "Granny Flat" legislation.
- Maintaining the department's website and implementing a web page for the Personal Property information similar to that offered for Real Estate.
- Complete the equipping of field operations staff with digital cameras.

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Functional Table of Organization

OFFICE OF THE DIRECTOR

- Directs and manages overall departmental budget, personnel, and office management, oversees the development of computerized assessment operations
- Acts as liaison for county, municipal, state, and Department of Revenue functions relative to millages, assessment certificates, tax rolls, and recapitulation
- Assures accuracy of the property tax roll

Joel W. Robbins, Director
Herbert Parlato, Deputy Director
Frank Jacobs, Assistant Director
John Falcone, Director of Administration

FY 02-03
FT 13

FY 03-04
FT 13

REAL ESTATE

- Determines annual assessment of all Miami-Dade County properties; reviews sales data to determine the feasibility for adjustment.
- Evaluates substantially complete construction, building size, grade construction, and other variables through field inspections.
- Maintains a computerized permit control system: classifies agriculture properties; establishes an annual capitalization rate based on local economic trends; analyzes market data for rents and other operating expenses.

Marcus Saiz, Division Director
Dianne Sobol, Assistant Division Director
Tyrone Hoskins, Director of Commercial Valuation
Lutherine Gibson, Prop. Appraiser Supervisor 3 (South Dade)

FY 02-03
FT 131

FY 03-04
FT 141

PERSONAL PROPERTY

- Determines annual assessment value through field evaluations of furniture, fixtures, equipment, and inventory of all commercial enterprises in the County; assesses on the basis of market information and depreciation tables when no returns are filed.
- Processes and analyzes personal property returns against field evaluations and guidelines furnished by the State Department of Revenue.

Mark Neumann, Division Director
Cindy Lucius, Supervisor
Eduardo Fernandez, Supervisor
Miguel Garcia, Supervisor

FY 02-03
FT 47

FY 03-04
FT 48

CONDOMINIUM

- Determines annual assessment value
- Groups, separates, measures, and identifies condominiums, townhouses, and clusters

Michael Chaves, Division Director
Nancy Jacobs, Prop. Appr. Supervisor 2

FY 02-03
FT 15

FY 03-04
FT 15

PUBLIC SERVICE AND EXEMPTIONS

- Processes applications for statutory exemptions
- Disseminates statistical information relating to real estate parcels

Angela Neumann, Division Director
Michael Postell, Assistant Division Director

FY 02-03
FT 22

FY 03-04
FT 23

INFORMATION SERVICES

- Updates and maintains a complete real estate property record file, a master land and a master building assessment file.
- Performs all separations and groupings of land parcels; writes legal descriptions; maintains and updates zoning maps.

Lazaro Solis, Division Director
David Rooney, Assistant Division Director
Virginia Bradley, Supervisor

FY 02-03
FT 11

FY 03-04
FT 16

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Staffing Levels

| Functional Unit | FY 02-03 Budget (Prior Year) | FY 03-04 Budget (Current Year) |
|-----------------------------------|---------------------------------|-----------------------------------|
| Administration | 13 | 13 |
| Information Services/Data Control | 10 | 15 |
| Personal Property | 48 | 48 |
| Public Service and Exemptions | 25 | 21 |
| Real Estate and Condo Division | 153 | 160 |
| | | |
| | | |
| | | |
| Total | 249 | 257 |

Fiscal Environment**Revenues and Expenditures by Fund**

(All Dollars in Thousands)

| | Total Annual Budget | | |
|-----------------|--------------------------------|----------------------------------|--------------------------------|
| | Prior Fiscal Year 02-03 Actual | Current Fiscal Year 03-04 Budget | Projection as of November 2003 |
| Revenues | | | |
| General Funds | 15,305 | 16145 | 16145 |
| .. | | | |
| .. | | | |
| .. | | | |
| Total | 15,305 | 16,145 | 16,145 |
| Expense | | | |
| Personnel | 13,620 | 14,544 | 14,544 |
| Other Operating | 1,670 | 1,601 | 1,601 |
| Capital | 15 | | |
| Total | 15,305 | 16,145 | 16,145 |

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Equity in pooled cash (for proprietary funds only)

| Fund/ Subfund | Prior FY __ Beginning Year Actual | Prior FY __ Year- end Actual (Est.) | Current FY __ Year-end Budget |
|--------------------------|--|--|--|
| | N/A | | |
| Total | | | |

Insert discussion of major funding sources, major variances in revenues and expenditures from prior years, and significant in-kind services here focused on performance impacts

The Property Appraisal Department's funding source is the General Fund.

Business Environment

Under Florida Statutes each of the 67 counties has an office of the Property Appraiser that is responsible for the administration of the State's property tax system. Operations of the Property Appraiser are closely regulated by statute and the Rules and Regulations of the Department, which are designed to direct the Property Appraiser in the application of Statutes.

Our business environment is limited to the efficient and accurate application of statute and Department of Revenue rules and regulations. To this end we are undertaking projects which apply the most current technology in the mass appraisal process. The department issued an RFP calling for submission of proposals from firms for a computerized mass appraisal software system. The basic elements of our current mass appraisal computer system are more than twenty years old. The new Computer aided Mass Appraisal System (CAMA) that we are procuring will bring our business practices as it relates to mass appraisal up to state of the art.

In an effort to determine if our business practices are on par with other entities doing the same work, we as part of our annual budget submission do a comparison of our costs of operation with other comparably sized and complex assessment jurisdictions such as Palm Beach County, Broward County, Duval County, and Pinellas County. This review shows Miami-Dade County to be one of the most cost effective jurisdictions in the State.

The department does have the latitude to employ private sector consultants to assist in the determination of taxable value. We currently employ two consultants under competitive contract that work on the assessment of utility properties and the auditing of tangible personal assessments. We have found this process to be very cost effective and beneficial to the county.

While competition analysis cannot be conducted in the classical sense, the Department has become the chief access point for real estate related information. This has resulted from the development of our public information Web Site. This site contains not only property assessment and property tax information, but also data generic to all aspects of the real estate industry.

Critical Success Factors

Adequate funding for the regular budget: Each year the department submits it's funding request. The process results in adjustments being made according to need. The department has always felt that our concerns and needs were adequately addressed and appreciates the support shown by the county's funding agency.

Commitment on the CORF allocation for the CAMA: Our new computerized mass appraisal system is being funded from the County's Capital Outlay Reserve Fund. At this time the funding commitment is fully adequate to meet our need in this area.

Meeting DOR roll approval criteria: The Department of Revenue of the State of Florida conducts a statistical analysis of each years assessment roll to insure the accuracy and equity of the roll prescribed by statute. Failure to meet these criteria can result in disapproval of the roll by the D.O.R., which can cause disruption to a county's budgeting and revenue collection process. The Miami-Dade County Department of Property Appraisal has always met or exceeded the criteria for approval.

Future Outlook

The full and timely implementation of CAMA is the most important step in accomplishing our strategic plan objectives. The CAMA system will enable us to deal with the growth and complexity of the assessment roll and to produce assessments that will be accurate and equitable and therefore approvable by the Department of Revenue.

We hope to continue to develop our WEB applications and to expand these applications for the benefit and convenience of the public. This will include applications for more exemptions operations and personal property operations.

THE PLAN

Overview

Our FY 2003 – 04 business plan draws heavily on previously adopted work including the Miami-Dade County Strategic Plan. Miami-Dade County's Strategic Planning initiative is both a plan and a process. The plan provides a framework at a broad Countywide level where we want to go, how we get there, and how we measure our progress along the way. The process ensures increased communications at all levels of County government using consistent terms. These terms were incorporated in the document adopted by the Board.

- Our Countywide *Vision* communicates the community's shared vision for the best possible future for Miami-Dade County government.
- Our Countywide *Mission* statement communicates the role of our government. Miami-Dade County's mission statement is "Delivering excellent public services to address the community's needs and enhance our quality of life".
- Our *Guiding Principles* communicate to all levels of our organization the manner in which we expect all decisions, interactions and activities to be performed.
- Our *Strategic Themes* represent what we consider to be the most significant challenges and opportunities facing Miami-Dade County government.
- We have developed *Goals* across all County Departments. These goals provide the direction the County must move in to address the priority strategic themes and help guide us towards the desired future.
- For each goal we have defined a desired *Outcome* or set of outcomes that the County must achieve to be successful in accomplishing the goal. These outcomes are from the customer/community perspective (e.g. quality of service provided, customer satisfaction).
- For each outcome(s), implementing *Strategies* summarize at a broad countywide level the actions that will be taken to achieve the outcome(s).
- *Key Performance Indicators* are the measures that express the County's intentions from the Strategic Plan. Associated *Key Performance Objectives* assign measurable targets and timelines to the key performance indicators while the *Performance Measure* is the specific unit of measure. Departments may develop *Additional Performance Objectives*.
- *Department Activities, Tasks or Programs* are actions or groups of actions that will be undertaken by a particular department in a specific fiscal year in order to implement a strategy.

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As part of the County's Strategic Plan, the Board of County Commissioners endorsed nine priority strategic themes countywide. This Department is primarily supportive of the following strategic themes:

- *Ensure Miami-Dade County operates in a fiscally responsible and stable manner.*
- *Improve the quality of life for all County residents.*
- *Continuously improve the performance and capabilities of County operations by maximizing technology, fostering innovation, and increasing access to and information regarding services.*

Supporting these themes are supporting goals and priority outcomes that directly relate to this department. These are provided along with the Department's Tasks, Activities, and Performance Measures for fiscal year 2004.

Department-related Strategic Plan Goals:

- *Ensure the financial viability of the County through sound financial management practices.*
- *Enhance community accesses to reliable information regarding services and County government issues.*
- *Capitalize on technology to improve service, increase efficiency and provide greater information access and exchange.*

Department-related Strategic Plan Priority Outcomes:

- *Effective County tax collection and property appraisal process.*
- *Improved community accesses to information and services.*
- *County processes improved through information technology.*

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Goal: *Ensure the financial viability of the County through sound financial management practices.*

Outcome 1-1: Effective property appraisal process

Strategies:

- Improve accuracy and integrity of the tax appraisal process (e.g., field inspections, electronic documentation, first phase of implementation of [the Computer Aided Mass Appraisal system](#) etc.)

Key Performance Indicator(s)/Objective(s) (From Strategic Plan):

- Complete submission of certified roll by July 1 to the State of Florida Department of Revenue with subsequent approval

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| DEPARTMENT PERFORMANCE OBJECTIVE(S) | | | | TASKS/ACTIVITIES/PROGRAMS | OWNERSHIP |
|---|-----------------------|---|----------|--|--|
| DESCRIPTION OF PERFORMANCE MEASURE | PERFORMANCE LEVELS | | | | |
| | PRIOR FY 02/03 ACTUAL | TARGETS | | | |
| | | FY 03/04 | FY 04/05 | | |
| Level of assessment no less than 90%. ¹ C.O.D for Residential (Stratum 1, 15 or less) C.O.D for Commercial (Stratum 6, 20 or less) ² P.R.D greater or equal to .98 and less than or equal to 1.03. | 96.0 | <90% Info available as of 4 th qtr. | <90% | Building fieldwork and data entry & Commercial building re-survey field work cycle (to be substantially completed by March 31) Sales analysis cycle & Income producing properties analysis (to be substantially completed by June 15) | DEPUTY PROPERTY APPRAISER OF RESIDENTIAL AND COMMERCIAL ASSESSMENT VALUATION |

Roll Approval Standard

| Year | Ratio (%) | Status |
|------|-----------|-----------|
| 1996 | 95.7% | Actual |
| 1997 | 98.5% | Actual |
| 1998 | 100.0% | Actual |
| 1999 | 98.2% | Actual |
| 2000 | 97.6% | Actual |
| 2001 | 98.3% | Actual |
| 2002 | 95.8% | Actual |
| 2003 | 100.0% | Projected |

90% represents the level of assessment necessary for roll approval by the State Department of Revenue (DOR)

¹ Coefficient of dispersion (C.O.D). The **average deviation** of a group of numbers (*sale values*) from the **median** expressed as a percentage of the median. In **ratio studies**, the average percentage deviation from the median ratio. Eckert, Joseph K., Ph.D., General Editor, (1990). Property Appraisal and Assessment Administration, Glossary p. 637: Chicago, Ill.: The International Association of Assessing Officers.

² Price-related differential (P.R.D). The **mean** divided by the **weighted mean**. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below .98 tend to indicate assessment progressivity. *Assessment progressivity (regressivity) indicates an appraisal bias such that high value properties are appraised higher (lower) than low-value properties.* Glossary pp. 633 & 657 (Eckert, Joseph K., Ph.D., 1990)

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Outcome 1-2: Effective property appraisal process

Strategies:

- Improve accuracy and integrity of the tax appraisal process (e.g., field inspections, electronic documentation, first phase of implementation of the Computer Aided Mass Appraisal system etc.)

Key Performance Indicator(s)/Objective(s) (From Strategic Plan):

Complete submission of certified roll by July 1 to the State of Florida Department of Revenue with subsequent approval

DEPARTMENT PERFORMANCE OBJECTIVE(S)

| DESCRIPTION OF PERFORMANCE MEASURE | PERFORMANCE LEVELS | | | TASKS/ACTIVITIES/PROGRAMS | OWNERSHIP |
|--|--------------------------|---------|---------|--|---|
| | PRIOR FY 03 ACTUAL | TARGETS | | | |
| | | FY 04 | FY 05 | | |
| Review of tangible personal property return. | June 15 | June 15 | June 15 | Completion of in-office analysis of Personal Property Returns. | Director, Administration |
| Personal Property field inspection cycle. | Feb. 15 | Feb. 15 | Feb. 15 | Completion of field inspection phase. | Director, Administration |
| Processing the personal and institutional exemption applications | June 15 | June 15 | June 15 | Completion of the intake and data entry processing cycle. | Deputy Property Appraiser for Exemptions |

Insert performance graphs here, if applicable

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Goal: Enhance community accesses to reliable information regarding services and County government issues.

Outcome 1-1: Easily accessible information regarding County services and programs.

Strategies:

Develop a Countywide communications plan to utilize County owned and controlled resources to inform the community about County services, programs and events, issues and general information.

Key Performance Indicator(s)/Objective(s) (From Strategic Plan):

- % OF CUSTOMERS FAMILIAR WITH COUNTY SOURCES OF INFORMATION (MDTV, COUNTY CITIZEN, COUNTY WEBSITE, ANSWER CENTER)

DEPARTMENT PERFORMANCE OBJECTIVE(S)

| DESCRIPTION OF PERFORMANCE MEASURE | PERFORMANCE LEVELS | | | TASKS/ACTIVITIES/PROGRAMS | OWNERSHIP |
|--|-----------------------|----------------------------|----------------------------|---|--|
| | PRIOR FY 02/03 ACTUAL | TARGETS | | | |
| | | FY 03/04 | FY 04/05 | | |
| Public use of the department’s website | AVG. 46,099/DAY | As of 4 th qtr. | As of 4 th qtr. | Continue to measure website hits as an indication of public access to property tax information. | Deputy Property Appraiser of Residential and Commercial Assessment Valuation |

Quarterly hits

1/1/03



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Goal: Capitalize on technology to improve services, increase efficiency and provide greater information access and exchange.

Outcome1-1: County processes improved through information technology..

Strategies:

- Implement imaging and electronic document management
- Improve integration of department and Countywide systems.

Key Performance Indicator(s)/Objective(s) (From Strategic Plan):

- DOLLARS SAVED THROUGH INFORMATION TECHNOLOGY INVESTMENTS.

DEPARTMENT PERFORMANCE OBJECTIVE(S)

| DESCRIPTION OF PERFORMANCE MEASURE | PERFORMANCE LEVELS | | | TASKS/ACTIVITIES/PROGRAMS | OWNERSHIP |
|--|-----------------------|-------------|-------------|---|--|
| | PRIOR FY 02/03 ACTUAL | TARGETS | | | |
| | | FY 03/04 | FY 04/05 | | |
| The COC electronic (deed) document transfer ³ | 720 per day | 960 per day | 960 per day | <ul style="list-style-type: none">Developing productivity standards for deed entry and verification process. | DEPUTY PROPERTY APPRAISER OF RESIDENTIAL AND COMMERCIAL ASSESSMENT VALUATION |
| Documents scanned via EDMS system. ⁴ | 210,000 | 210,000 | 210,000 | <ul style="list-style-type: none">Developed new business process for VAB submissions (implementation pending legislation)Train backup personnel in basic scanning and verification proceduresImplement tracking system for EDMS | |

³ Figures subject to change as Division management develop its processing standard.

⁴ Breakdown of documents: 70,000 Exemption Applications; 60,000 Personal Property Returns; and 80,000 PP Field Sheets. Division Head estimates the same volume for 2004.